

Existing law creates an educational facilities improvement district in the school districts in the parishes of Tangipahoa, Livingston, East Baton Rouge, West Baton Rouge, Webster, Jefferson, Lafayette, Sabine, DeSoto, Red River, Richland, Morehouse, Madison, Tensas, Natchitoches, Winn, East Carroll, West Carroll, LaSalle, Grant, Caldwell, Franklin, Ouachita, and Bienville and in the city of Monroe and the city of Baker, if a Baker school system is established, which improvement districts shall have the authority to levy a 1% sales tax and to issue bonds secured by such tax to aid school districts in acquisition, construction, and maintenance of facilities, property, and equipment. More specifically:

Provides that such districts shall be political subdivisions and shall have boundaries coterminous with the school district.

Provides that such districts are created for purposes of assisting school boards to purchase, construct, or improve school buildings and other school-related facilities; acquire necessary or desirable equipment and furnishings therefor; repair, maintain, and rehabilitate existing school-related facilities; acquire or improve lands for building sites, playgrounds, and other school-related areas, title to which shall be vested in the public, and to maintain such facilities; to provide funding for other matters for which school boards are authorized by law to expend funds; and generally to assist school boards experiencing financial difficulties regarding capital facilities or other needs.

Provides for governance of such districts by a board of at least five directors (the number to be determined by the respective school board) appointed by the respective school board who shall be selected based on financial experience and ability to act in the interest of the school system. Provides for six-year terms, the selection of officers, a domicile, and a place or places for meetings. Provides that directors shall serve without compensation but may receive reimbursement of expenses at a rate not to exceed the rate for state employees.

Provides that service as a district board member shall not violate dual officeholding laws. Also provides that a member, superintendent, or employee of a school board may serve on a district board, notwithstanding any other law, including ethics laws.

Provides that powers and duties granted to the district to accomplish its purposes include:

- (1) To adopt bylaws.
- (2) To adopt and alter a seal.
- (3) To maintain an office at such place as it may designate and to occupy space for such purposes as may be made available by a school board

- (8) To make and execute contracts and other instruments.
- (9) To pledge or assign revenues and proceeds from the sale of bonds or other contracts or rights.
- (10) To employ employees, to make use of school board personnel, and to employ or otherwise retain the services of various advisors and consultants.
- (11) To research, study, and develop plans and programs to assist the school board.
- (12) To enter into a cooperative endeavor agreement with the school board to transfer proceeds of tax collections and bond sales to, make donations to, or to purchase obligations of the school board or to enter into a cooperative endeavor agreement with any political subdivision.
- (13) To pledge or mortgage revenues or properties as security for the payment of bonds and related agreements subject to the resolution or trust agreement authorizing such bonds.
- (14) To accept the mortgage, pledge, hypothecation, assignment, grant, or donation of any properties of the school board.
- (15) To exercise other powers necessary to accomplish its purposes.
- (16) To invest its monies in accordance with existing law.

Authorizes a district, subject to voter approval, to levy a sales and use tax not to exceed 1%. Exempts food and prescription drugs from such tax. Provides that such tax shall be excluded from the calculation of total sales and use taxes levied within an area for the purposes of existing law relative to limits on parish and school board sales and use taxes.

Authorizes a district to fund tax proceeds into bonds in accordance with specified provisions of existing law. No proceeding, hearing, notice, or approval shall be required for the issuance of any bonds or any instrument as security therefor, except as provided by existing law and existing constitution.

Provides that existing law shall be deemed to provide an additional and alternative method for achieving its purposes and shall not be regarded as in derogation of other existing law. Provides that the provisions of existing law shall be liberally construed for the accomplishment of its purposes.

New law retains existing law. Additionally creates an educational facilities improvement district in the school districts in parishes having a population of between 78,000 and 84,000 persons according to the most recent federal decennial census. Specifies that each educational facilities improvement